



DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

27 CFR Part 9

[Docket No. TTB-2022-0003; T.D. TTB-188; Ref: Notice No. 209]

RIN: 1513-AC79

Establishment of the Long Valley-Lake County Viticultural Area and Modification of the High Valley and North Coast Viticultural Areas

AGENCY: Alcohol and Tobacco Tax and Trade Bureau, Treasury.

ACTION: Final rule; Treasury decision.

SUMMARY: The Alcohol and Tobacco Tax and Trade Bureau (TTB) establishes the approximately 7,605-acre “Long Valley-Lake County” viticultural area in Lake County, California. Additionally, TTB is expanding the boundary of the established 14,000-acre High Valley viticultural area by approximately 1,542 acres in order to create a contiguous border with the Long Valley-Lake County viticultural area. Finally, TTB is modifying the boundary of the North Coast viticultural area to eliminate a partial overlap with the Long Valley-Lake County viticultural area. TTB designates viticultural areas to allow vintners to better describe the origin of their wines and to allow consumers to better identify wines they may purchase.

DATES: This final rule is effective August 4, 2023.

FOR FURTHER INFORMATION CONTACT: Karen A. Thornton, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street NW, Box 12, Washington, DC 20005; phone 202-453-1039, ext. 175.

SUPPLEMENTARY INFORMATION:

Background on Viticultural Areas

TTB Authority

Section 105(e) of the Federal Alcohol Administration Act (FAA Act), 27 U.S.C. 205(e), authorizes the Secretary of the Treasury to prescribe regulations for the labeling of wine, distilled spirits, and malt beverages. The FAA Act provides that these regulations should, among other things, prohibit consumer deception and the use of misleading statements on labels, and ensure that labels provide the consumer with adequate information as to the identity and quality of the product. The Alcohol and Tobacco Tax and Trade Bureau (TTB) administers the FAA Act pursuant to section 1111(d) of the Homeland Security Act of 2002, codified at 6 U.S.C. 531(d). In addition, the Secretary of the Treasury has delegated certain administration and enforcement authorities to TTB through Treasury Order 120–01.

Part 4 of the TTB regulations (27 CFR part 4) authorizes TTB to establish definitive viticultural areas and regulate the use of their names as appellations of origin on wine labels and in wine advertisements. Part 9 of the TTB regulations (27 CFR part 9) sets forth standards for the preparation and submission of petitions for the establishment or modification of American viticultural areas (AVAs) and lists the approved AVAs.

Definition

Section 4.25(e)(1)(i) of the TTB regulations (27 CFR 4.25(e)(1)(i)) defines a viticultural area for American wine as a delimited grape-growing region having distinguishing features as described in part 9 of the regulations and, once approved, a name and a delineated boundary codified in part 9 of the regulations. These designations allow vintners and consumers to attribute a

given quality, reputation, or other characteristic of a wine made from grapes grown in an area to the wine's geographic origin. The establishment of AVAs allows vintners to describe more accurately the origin of their wines to consumers and helps consumers to identify wines they may purchase. Establishment of an AVA is neither an approval nor an endorsement by TTB of the wine produced in that area.

Requirements

Section 4.25(e)(2) of the TTB regulations (27 CFR 4.25(e)(2)) outlines the procedure for proposing an AVA and allows any interested party to petition TTB to establish a grape-growing region as an AVA. Section 9.12 of the TTB regulations (27 CFR 9.12) prescribes standards for petitions to establish or modify AVAs. Petitions to establish an AVA must include the following:

- Evidence that the area within the proposed AVA boundary is nationally or locally known by the AVA name specified in the petition;
- An explanation of the basis for defining the boundary of the proposed AVA;
- A narrative description of the features of the proposed AVA affecting viticulture, such as climate, geology, soils, physical features, and elevation, that make the proposed AVA distinctive and distinguish it from adjacent areas outside the proposed AVA;
- If the proposed AVA is to be established within, or overlapping, an existing AVA, an explanation that both identifies the attributes of the proposed AVA that are consistent with the existing AVA and explains how the proposed AVA is sufficiently distinct from the existing AVA and therefore appropriate for separate recognition;

- The appropriate United States Geological Survey (USGS) map(s) showing the location of the proposed AVA, with the boundary of the proposed AVA clearly drawn thereon; and
- A detailed narrative description of the proposed AVA boundary based on USGS map markings.

Petition to Establish the Long Valley–Lake County AVA and to Modify the Boundaries of the High Valley and North Coast AVAs

TTB received a petition from Terry Dereniuk, owner of Terry Dereniuk Consulting, and Don Van Pelt and Clay Shannon, of Cache Creek Vineyards and the Shannon Family of Wines, respectively, on behalf of Long Valley wine grape growers, proposing the establishment of the “Long Valley–Lake County” AVA and the modification of the boundaries of the established High Valley (27 CFR 9.189) and North Coast (27 CFR 9.30) AVAs. The proposed Long Valley–Lake County AVA and the existing AVAs are located in Lake County, California. The proposed AVA covers approximately 7,605 acres and currently contains 5 commercially-producing vineyards covering a total of approximately 149 acres, as well as 3 bonded wineries. According to the petition, the distinguishing features of the proposed Long Valley–Lake County AVA include its topography and elevation, geology, and climate.

According to the petition, the topography of the proposed AVA consists of a long, narrow valley floor and the surrounding foothills. The median elevation on the valley floor is approximately 1,322 feet above sea level, and the foothills included in the proposed AVA rise an additional 200 to 500 feet above the valley floor. During the growing season, winds blowing through the valley within the proposed AVA cool the vines from the heat of the day. Cool air drainage provides protection from damaging late spring frosts in vineyards in the foothills, while vineyards along the valley floor require overhead sprinklers for protection.

To the west and southwest, the established High Valley AVA has higher elevations than the proposed AVA, with its valley floor rising to 1,800 feet and the surrounding ridges rising as high as 3,000 feet. To the east and south of the proposed AVA are steep hillsides with elevations that rise to 2,000 feet.

The proposed Long Valley–Lake County AVA sits on a geologic formation known as the Cache Formation, while different geologic formations characterize the surrounding areas. The formation is largely made up of lake deposits and consists of tuffaceous and diatomaceous sands and silts, limestone, gravel, and intercalated volcanic rocks. The Cache Formation is the foundation for the soils of the proposed AVA and the nutrients found therein.

The petition provides information about the annual rainfall amounts and growing degree day (GDD) accumulations¹ of the proposed Long Valley–Lake County AVA. Annual rainfall amounts generally range between 27 and 33 inches, increasing as one moves west within the proposed AVA.² According to the petition, annual rainfall plays a critical role in ensuring recharge of the underlying groundwater and providing water for irrigation and for frost protection in the lower, flatter portions of the proposed AVA. To the southeast of the proposed AVA, annual rainfall amounts range from 25 to 29 inches, while the region to the south receives approximately 27 inches of rain annually. To the west, annual rainfall amounts are similar to those within the proposed AVA, ranging from 27 to 35 inches. Northwest of the proposed AVA, average annual rainfall amounts are between 43 and 45 inches.

¹ See Albert J. Winkler et al., *General Viticulture* (Berkeley: University of California Press), pp. 61–64 (1974). In the Winkler climate classification system, annual heat accumulation during the growing season, measured in annual GDDs, defines climatic regions. One GDD accumulates for each degree Fahrenheit that a day's mean temperature is above 50 degrees F, the minimum temperature required for grapevine growth.

² California Groundwater Bulletin 118, Sacramento Valley Groundwater Basin, Long Valley Groundwater Basin 5–31, February 27, 2004.

The petition also included information on annual GDD accumulations from three locations within the proposed AVA, but only one, Noggle Vineyards and Winery, included data for more than two years. Based on data from Noggle Vineyards and Winery from 2003-2016, the proposed Long Valley-Lake County AVA is classified as Region III on the Winkler scale with an average annual GDD accumulation of 3,378.³ The petition states that Region III is favorable for high production of standard to good quality table wines.⁴ The proposed AVA is known for producing red wine grapes such as Cabernet Sauvignon, Cabernet Franc, Petite Sirah, and Syrah.

By contrast, the established High Valley AVA, which is located immediately south and to the west of the proposed AVA, has a median annual GDD accumulation of 3,548. Farther south, the median annual GDD accumulation of the established Red Hills Lake County AVA (27 CFR 9.169) is 3,595. These average annual GDD accumulations suggest a warmer climate to the south and west of the proposed AVA and place the High Valley AVA in the higher end of Region III and the Red Hills Lake County AVA in the lower end of Region IV. Farther to the west, southwest, and southeast, established AVAs have annual median GDD accumulations suggesting warmer climates than the proposed AVA.⁵ The petition did not provide annual GDD accumulation averages for regions due north or due east of the proposed AVA.

Modification of the North Coast AVA Boundary

³ The Winkler scale GDD regions are as follows: Region Ia, 1,500–2,000; Region Ib, 2,000–2,500; Region II, 2,500–3,000; Region III, 3,000–3,500; Region IV, 3,500–4,000; Region V, 4,000–4,900.

⁴ Gregory V. Jones, Ph.D., Climate Characteristics for Winegrape Production in Lake County California, report for Lake County Winegrape Commission, p. 6 (Dec. 1, 2014), <https://www.lakecountywinegrape.org/wp-content/uploads/2015/07/report-climate-characteristics-for-winegrape-production-lake-county-ca-july-2015.pdf>.

⁵ Id., pp. 56-57.

The North Coast AVA was established by T.D. ATF–145 on September 21, 1983 (48 FR 42973). The western third of the proposed Long Valley–Lake County AVA and approximately three-quarters of the established High Valley AVA lie within the existing North Coast AVA. To eliminate the partial overlap, the petitioner also proposed modifying the boundary of the North Coast AVA to encompass both AVAs. The proposed modification would increase the size of the North Coast AVA by approximately 23,690 acres.

The proposed Long Valley–Lake County AVA is partially located within the North Coast AVA and shares some of the characteristics of the larger established AVA. For example, similar to other locations in the North Coast AVA, Long Valley is a northwest-southeast oriented valley surrounded by tillable foothills or hillsides suitable for planting wine grapes and steeper mountains. The established North Coast AVA is generally characterized as having climatic Regions I through III on the Winkler scale. The proposed AVA is also classified as Region III on the Winkler scale. The petition provided more recent rainfall averages from seven Lake County weather stations from 2012–2017 currently within the North Coast AVA ranging from 23.68 to 44.5 inches. The average annual rainfall amounts for the two Long Valley–Lake County AVA locations, Noggle Vineyards and Winery and Spring Valley, were 27.8 and 27.1 inches, respectively, comparable to other Lake County locations within the North Coast AVA.

Modification of the High Valley AVA Boundary

The petition also proposes to expand the boundary of the established High Valley AVA. The High Valley AVA was established by T.D. TTB–30 on July 1, 2005 (70 FR 37998). The proposed Long Valley–Lake County AVA lies to the north and east of the established AVA and shares a small part of its boundary.

There is a small gap between the northern boundary of the established AVA and the southwestern boundary of the proposed AVA. To eliminate the gap, the petition proposes to expand the northern boundary of the High Valley AVA to make it contiguous with the southwestern boundary of the proposed Long Valley–Lake County AVA. The proposed boundary modification would increase the size of the High Valley AVA by approximately 1,542 acres.

The petition claims that the proposed expansion area has soils and topography similar to those of the established High Valley AVA. T.D. TTB–30 describes the High Valley AVA as having elevations from a low of 1,700 feet to over 3,000 feet in some areas. Elevations in the proposed expansion area range from a low of 1,720 feet along the adjacent boundary of the proposed AVA to over 2,000 feet where the proposed expansion area joins the High Valley AVA boundary. T.D. TTB–30 describes the soils of the High Valley AVA to include Maymen, Hopland, and Mayacama series soils, as well as Konocti, Hambright, Benridge, and Sodabay series soils. The expansion petition notes that many of the same soils are also found within the proposed expansion area. The petition to establish the High Valley AVA states that the mineral serpentine is not found within the AVA. Similarly, serpentine is not found in the proposed expansion area, while it can be found in the eastern part of the proposed AVA.

Notice of Proposed Rulemaking and Comments Received

TTB published Notice No. 209 in the **Federal Register** on March 9, 2022 (87 FR 13238), proposing to establish the Long Valley–Lake County AVA and expand the boundaries of the High Valley and North Coast AVAs. In the notice, TTB summarized the evidence from the petition regarding the name, boundary, and distinguishing features for the proposed viticultural area. The notice also compared the distinguishing features of the proposed viticultural area to the

surrounding areas. For a description of the evidence relating to the name, boundary, and distinguishing features of the proposed viticultural area, and for a comparison of the distinguishing features of the proposed viticultural area to the surrounding areas, see Notice No. 209.

In Notice No. 209, TTB solicited comments on the accuracy of the name, boundary, topography, and other required information submitted in support of the petition. In addition, given that one-third of the proposed AVA's location lies within the existing North Coast AVA, TTB solicited comments on whether the evidence submitted in the petition regarding the distinguishing features of the proposed AVA sufficiently differentiates the proposed viticultural area from the North Coast AVA. TTB also asked for comments on whether the geographical features of the proposed viticultural area are so distinguishable from the surrounding North Coast AVA that the third of the proposed Long Valley–Lake County AVA should not be part of the existing viticultural area. Finally, TTB asked for comments on the proposed modifications of the established North Coast and High Valley AVAs and whether the evidence presented in the proposed Long Valley–Lake County AVA petition sufficiently supported the modifications. The comment period on Notice No. 209 closed on May 9, 2022.

In response to Notice No. 209, TTB received one comment submitted by the Lake County Winegrape Commission supporting the establishment of the Long Valley–Lake County AVA due to its topography and elevation, geology, and climate. The comment did not reference the expansion of the High Valley AVA and North Coast AVA boundaries. TTB received no comments opposing the Long Valley–Lake County AVA or the proposed boundary modifications of the existing North Coast and High Valley AVAs.

TTB Determination

After careful review of the petition and of the comment received in response to Notice No. 209, TTB finds that the evidence provided by the petitioner supports the establishment of the approximately 7,605-acre Long Valley–Lake County AVA and the modification of the boundaries of the High Valley and North Coast AVAs. Accordingly, under the authority of the FAA Act, section 1111(d) of the Homeland Security Act of 2002, and parts 4 and 9 of the TTB regulations, TTB establishes the “Long Valley–Lake County” AVA in Lake County, California.

Furthermore, TTB modifies the boundary of the High Valley AVA to create a contiguous border with the Long Valley–Lake County AVA. TTB also modifies the boundary of the North Coast AVA to entirely encompass the Long Valley–Lake County AVA and the High Valley AVA. TTB has determined that the topography and elevation, climate, and geology of the expansion areas described in Notice No. 209 are consistent with the features of the North Coast AVA. These changes are effective [INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION].

Boundary Description

See the narrative boundary description of the Long Valley–Lake County AVA and the modified boundaries of the North Coast and High Valley AVAs in the regulatory text published at the end of this final rule.

Maps

The petitioner provided the required maps, and they are listed below in the regulatory text. The Long Valley–Lake County AVA boundary and the modified North Coast AVA and High Valley AVA boundaries may also be viewed on the AVA Map Explorer on the TTB website, at <https://www.ttb.gov/wine/ava-map-explorer>.

Impact on Current Wine Labels

Part 4 of the TTB regulations prohibits any label reference on a wine that indicates or implies an origin other than the wine's true place of origin. For a wine to be labeled with an AVA name or with a brand name that includes an AVA name, at least 85 percent of the wine must be derived from grapes grown within the area represented by that name, and the wine must meet the other conditions listed in 27 CFR 4.25(e)(3). If the wine is not eligible for labeling with an AVA name and that name appears in the brand name, then the label is not in compliance and the bottler must change the brand name and obtain approval of a new label. Similarly, if the AVA name appears in another reference on the label in a misleading manner, the bottler would have to obtain approval of a new label. Different rules apply if a wine has a brand name containing an AVA name that was used as a brand name on a label approved before July 7, 1986. See 27 CFR 4.39(i)(2) for details.

With the establishment of the Long Valley–Lake County AVA, its name, “Long Valley–Lake County,” will be recognized as a name of viticultural significance under § 4.39(i)(3) of the TTB regulations (27 CFR 4.39(i)(3)). The text of the regulations clarifies this point. Consequently, wine bottlers using the name “Long Valley–Lake County” in a brand name, including a trademark, or in another label reference to the origin of the wine, will have to ensure that the product is eligible to use the AVA name as an appellation of origin.

The establishment of the Long Valley–Lake County AVA will allow vintners to use “Long Valley–Lake County” as an appellation of origin for wines made primarily from grapes grown within the Long Valley–Lake County AVA if the wines meet the eligibility requirements for the appellation. The expansion of the North Coast AVA will also allow vintners to use “North Coast” as an appellation of

origin for wines made primarily from grapes grown anywhere in the Long Valley–Lake County AVA or the High Valley AVA if the wines meet the eligibility requirements for the appellation. The expansion of the High Valley AVA will allow vintners to use “High Valley” as an appellation of origin for wines made primarily from grapes grown in the expansion area.

Bottlers who wish to label their wines with “Long Valley–Lake County” as an appellation of origin must obtain a new Certificate of Label Approval (COLA) for the label, even if the currently approved label already contains another AVA appellation of origin. Please do not submit COLA requests to TTB before the effective date shown in the **DATES** section of this document, or your request will be rejected.

Regulatory Flexibility Act

TTB certifies that this regulation will not have a significant economic impact on a substantial number of small entities. The regulation imposes no new reporting, recordkeeping, or other administrative requirement. Any benefit derived from the use of an AVA name would be the result of a proprietor’s efforts and consumer acceptance of wines from that area. Therefore, no regulatory flexibility analysis is required.

Executive Order 12866

It has been determined that this final rule is not a significant regulatory action as defined by Executive Order 12866 of September 30, 1993, as amended. Therefore, no regulatory assessment is required.

List of Subjects in 27 CFR Part 9

Wine.

The Regulatory Amendment

For the reasons discussed in the preamble, TTB amends title 27, chapter I, part 9, Code of Federal Regulations, as follows:

PART 9—AMERICAN VITICULTURAL AREAS

1. The authority citation for part 9 continues to read as follows:

Authority: 27 U.S.C. 205.

Subpart C—Approved American Viticultural Areas

2. Amend § 9.30 by revising paragraphs (c)(18) through (20) to read as follows:

§ 9.30 North Coast.

* * * * *

(c) * * *

(18) Then north-northwest in a straight line for approximately 7.6 miles to the 1,851-foot summit of Red Rocks;

(19) Then northwest in a straight line for approximately 4.3 miles to the 1,696- foot summit of Chalk Mountain;

(20) Then northwest in a straight line for approximately 6 miles to the 4,005- foot summit of Evans Peak;

* * * * *

3. Amend § 9.189 by:

- a. Revising paragraphs (c)(3) through (5);

- b. Removing paragraph (c)(6); and

- c. Redesignating paragraphs (c)(7) through (11) as paragraphs (c)(6) through (c)(10).

The revisions read as follows:

§ 9.189 High Valley.

* * * * *

(c) * * *

(3) Proceed north along the western boundary of section 12 (also the eastern boundary of the Mendocino National Forest), T14N/R8W, to its intersection with the 1,720-foot elevation contour; then

(4) Proceed easterly along the meandering 1,720-foot elevation contour for approximately 11.3 miles, crossing onto the Benmore Canyon map, to the intersection of the elevation contour with the northern fork of an unnamed creek in Salt Canyon known locally as Salt Creek in section 23, T14N/R7W; then

(5) Proceed easterly (downstream) along Salt Creek approximately 760 feet to its intersection with the 1,600-foot elevation contour in section 23; then

* * * * *

4. Add § 9.289 to read as follows:

§ 9.289 Long Valley–Lake County.

(a) *Name.* The name of the viticultural area described in this section is “Long Valley–Lake County”. For purposes of part 4 of this chapter, “Long Valley–Lake County” is a term of viticultural significance.

(b) *Approved maps.* The three United States Geological Survey (USGS) 1:24,000 scale topographic maps used to determine the boundary of the Long Valley–Lake County viticultural area are titled:

- (1) Clearlake Oaks, California, 1996;
- (2) Benmore Canyon, California, 1996; and
- (3) Lower Lake, California, 1993.

(c) *Boundary.* The Long Valley–Lake County viticultural area is located in Lake County, California. The boundary of the Long Valley–Lake County viticultural area is as described as follows:

(1) The beginning point is on the Benmore Canyon map at the intersection of State Highway 20 and the 1,600-foot elevation contour, just north of Sweet Hollow Creek, in section 35, T14N/R7W.

(2) From the beginning point, proceed northerly along the meandering 1,600-foot elevation contour for approximately 4.1 miles to its intersection with the northern fork of an unnamed creek in Salt Canyon known locally as Salt Creek in section 23, T14N/R7W; then

(3) Proceed westerly (upstream) along Salt Creek approximately 760 feet to its intersection with the 1,720-foot elevation contour in section 23, T14N/ R7W; then

(4) Proceed northeasterly, then westerly along the meandering 1,720- foot elevation contour for approximately 11.3 miles, crossing onto the Clearlake Oaks map, to the intersection of the elevation contour with the Mendocino National Forest boundary along the western boundary of section 12, T15N/ R8W; then

(5) Proceed north along the Mendocino National Forest boundary approximately 896 feet to its intersection with the unnamed creek in Sulphur Canyon; then

(6) Proceed northeast (downstream) along the unnamed creek approximately 770 feet to its intersection with the 1,400-foot elevation contour in section 12, T14N/R8W; then

(7) Proceed northeasterly, then northwesterly along the meandering 1,400-foot elevation contour to its intersection with the Mendocino National Forest boundary along the western boundary of section 36, T15N/ R8W; then

(8) Proceed north along the western boundary of section 36 to its intersection with the northern boundary of section 36; then

(9) Proceed east along the northern boundary of section 36 to its intersection with the 1,400-foot elevation contour; then

(10) Proceed southeasterly along the 1,400-foot elevation contour, crossing onto the Benmore Canyon map and continuing easterly along the 1,400-foot elevation contour to its intersection with the southern boundary of section 11, T14N/R7W; then

(11) Proceed north in a straight line to the northern boundary of section 11; then

(12) Proceed east along the northern boundary of section 11, crossing Wolf Creek, to the intersection of the section boundary with the 1,320-foot elevation contour; then

(13) Proceed south in a straight line to the 1,400-foot elevation contour in section 11; then

(14) Proceed southeasterly along the 1,400-foot elevation contour to the western boundary of section 12, T14N/ R7W; then

(15) Proceed southeast in a straight line, crossing the North Fork of Cache Creek, to the 1,400-foot elevation contour in section 12 west of the summit of Chalk Mountain; then

(16) Proceed southeasterly, then southerly along the meandering 1,400-foot elevation contour to its third intersection with the eastern boundary of section 13; then

(17) Proceed west in a straight line to an unnamed, unimproved 4-wheel drive road in section 13; then

(18) Proceed south in a straight line, crossing over a second unnamed, unimproved 4-wheel drive road in section 13, to the 1,240-foot elevation contour in section 24, T14N/R7W; then

(19) Proceed east in a straight line to the 1,400-foot elevation contour in section 24; then

(20) Proceed southeasterly, then northeasterly along the meandering 1,400-foot elevation contour to its intersection with an unnamed creek in section 19, T14N/R6W; then

(21) Proceed southwesterly (downstream) along the unnamed creek to its intersection with the 1,200-foot contour in section 19; then

(22) Proceed south in a straight line to the northern boundary of section 30, T14N/R6W; then

(23) Proceed southeast, then east along the northern boundary of section 30 to its intersection with the 1,400-foot elevation contour; then

(24) Proceed south in a straight line to the unnamed creek in Benmore Canyon in section 30; then

(25) Proceed southeast in a straight line to the 1,400-foot elevation contour in section 30; then

(26) Proceed southeasterly along the 1,400-foot elevation contour to its intersection with the eastern boundary of section 31, T14N/R6W; then

(27) Proceed generally south along the eastern boundary of section 31 and continuing along the eastern boundary of section 6, T13N/R6W, crossing onto the Lower Lake map, to the intersection of the boundary line and State Highway 20 north of Phipps Creek; then

(28) Proceed west in a straight line to the 1,200-foot elevation contour; then

(29) Proceed northerly along the 1,200-foot elevation contour, crossing onto the Benmore Canyon map, and continuing along the 1,200-foot elevation contour to its intersection with an unnamed trail in section 31, T14N/R6W; then

(30) Proceed north in a straight line to State Highway 20; then

(31) Proceed west along State Highway 20, returning to the beginning point.

Signed: June 23, 2023.

Mary G. Ryan,

Administrator.

Approved: June 26, 2023.

Thomas C. West, Jr.,

Deputy Assistant Secretary (Tax Policy).

[FR Doc. 2023-14119 Filed: 7/3/2023 8:45 am; Publication Date: 7/5/2023]